



M/S ACHARYYA SWAPAN & CO.

Chartered Accountants

53, College Street

Kolkata - 700 073

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LIMITED REVIEW REPORT

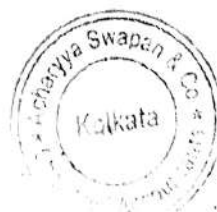
To
The Board of Directors,
M/s. BLS INFOTECH LIMITED
Kolkata

We have reviewed the accompanying statement of unaudited financial results of M/s. BLS INFOTECH LIMITED for the Quarter ended on 30th September, 2021. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **ACHARYYA SWAPAN & CO.**
Chartered Accountants
Firm Regd No. 325797E




(MR. ADITYA SINGH)
Partner

M.No.068958

UDIN:21068958AAAAKT6975

Place : Kolkata

Dated: 09TH day of November, 2021

BLS INFOTECH LTD.

CIN : L30007WB1985PLC038686

Regd. Office : 1/1A, UPPER WOOD STREET, KOLKATA-700 017

UN-AUDITED FINANCIAL RESULTS

FOR THE QUARTER ENDED AS ON 30th SEPTEMBER, 2021 (Rs. In Lacs)

Sl. No.	PART - 1	STANDALONE					
		Quarter Ended			SIX Months Ended		Year Ended
		30.09.21 (Unaudited)	30.06.21 (Unaudited)	30.09.20 (Unaudited)	30.09.21 (Unaudited)	30.09.20 (Unaudited)	31.03.21 (Audited)
1	INCOME FROM OPERATIONS	0.50	-	3.33	0.50	3.33	1.20
2	OTHER INCOME	3.71	4.10	8.70	7.81	8.70	17.34
3	TOTAL REVENUE (1+2)	4.21	4.10	12.03	8.31	12.03	18.54
4	EXPENDITURE						
	a) COST OF MATERIAL	-	-	-	-	-	-
	b) ADMINISTRATIVE EXP.	2.09	1.95	4.09	4.04	5.24	8.65
	c) ESTABLISHMENT EXP.	2.05	2.10	4.70	4.15	6.50	9.77
	d) DEPRECIATION	-	-	-	-	-	-
	e) OTHER EXP.	-	-	-	-	-	-
	Total	4.14	4.05	8.79	8.19	11.74	18.42
5	PROFIT/(LOSS) FROM OPERATIONS BEFORE EXCEPTIONAL & EXTRAORDINARY ITEMS	0.07	0.05	3.24	0.12	0.29	0.12
6	EXCEPTIONAL ITEMS	-	-	-	-	-	-
7	INTEREST / FINANCIAL CHARGES	-	-	-	-	-	-
8	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES before Tax	0.07	0.05	3.24	0.12	0.29	0.12
	TAX & Deferred Tax	-	-	-	-	-	0.02
9	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES after Tax	0.07	0.05	3.24	0.12	0.29	0.10
10	NET PROFIT/(LOSS) FOR THE PERIOD	0.07	0.05	3.24	0.12	0.29	0.10
11	OTHER COMPREHENSIVE INCOME (OCI)						
	a) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	b) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
12	TOTAL OTHER COMPREHENSIVE INCOME (OCI)	-	-	-	-	-	-
13	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	0.07	0.05	3.24	0.12	0.29	0.10
14	Minority interest	-	-	-	-	-	-
15	Net profit / (loss) after taxes, minority interest & Share profit / (loss) of associates	0.07	0.05	3.24	0.12	0.29	0.10
16	PAID-UP EQUITY SHARE (FACE VALUED-Rs.1/-)	4376.95	4376.95	4376.95	4376.95	4376.95	4376.95
17	RESERVE EXCLUDING REVOLUTION RESERVE	-	-	-	-	-	(304.88)
18	EARNINGS PER SHARE (EPS) (Rs. PER SHARE)						
	a) Basic/Diluted EPS before Extraordinary Items	0.00	0.00	0.00	0.00	0.00	-
	a) Basic/Diluted EPS after Extraordinary Items	0.00	0.00	0.00	0.00	0.00	-
PART - 2							
A	PARTICULARS OF SHAREHOLDING						
1	PUBLIC SHAREHOLDING						
	- NUMBER OF SHARES	178964127	178964127	178964127	178964127	178964127	178964127
	- % OF SHAREHOLDING	40.89	40.89	40.89	40.89	40.89	40.89
2	Promoters & Promoter Group Shareholding						
	a) Pledged/Encumbered						-
	- Number of Shares	-	-	-	-	-	-
	- % of Shareholding	-	-	-	-	-	-
	b) Non-encumbered						
	- Number of Shares	258730686	258730686	258730686	258730686	258730686	258730686
	- % of Shares (As a % of total Shareholding of Promoters & Promoter Group)	59.11	59.11	59.11	59.11	59.11	59.11
	- % of Shares(As a % of Total Share Capital)	100.00	100.00	100.00	100.00	100.00	100.00



NOTE:-

- i) The above results have been taken on record at the Board meeting held on 09.11.2021 & have been reviewed by the Audit Committee meeting held on 06.11.2021.
- ii) Since the Company is operating under the one board business, Segment reporting is not required.
- iii) Previous year/quarter figures are regrouped/restated, whenever found necessary.
- iv) Details of reconciliation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with IND-AS is given below:

Description	Rs. In Lac	
	Qty Ended 30.09.21	Qty Ended 30.09.20
Net Profit/ (Loss) as per previous GAAP (Indian GAAP)	0.07	3.24
Profit/ (Loss) for the quarter as IND-AS	0.07	3.24
Other Comprehensive Income (net of Income Tax)	0	0
Total Comprehensive Profit/ (Loss) for the quarter	0.07	3.24

- vii) A reconciliation of Equity to that reported under Previous Generally Accepted Accounting Principles (GAAP) is given below:

Description	Rs. In Lac	
	Standlone	
	Qty Ended	
	30.09.21	30.09.20
Total Other Equity as per previous GAAP	4,376.95	4,376.95
Add/(Less) : Adjustments for GAAP difference	-	-
Effect of fair valuation of Financial Assets	-	-
Effect of change in treatment of Business combination	-	-
Effect of fair valuation of Bearer Plant	-	-
Effect of measuring Inventory of Finished goods as per Ind AS	-	-
Effect of recognition of Biological Asset	-	-
Tax adjustment on Ind AS adjustment	-	-
Equity attributable to equity holders of the Company under Ind AS	4,376.95	4376.95

By order of the Board

(B. BERA)
DIRECTOR

Place: Kolkata

Date : 09.11.2021

BLS INFOTECH LIMITED

EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER & SIX MONTHS ENDED 30th SEPTEMBER, 2021
[in terms of Regulation 47(1) (b) of the SEBI (LODR) Regulation 2015]

Rs. In lac

SN	Particulars	Quarter Ended		SIX Months Ended	
		30.09.21	30.09.20	30.09.21	30.09.20
1	Total Income from operation (net)	4.21	12.03	8.31	12.03
2	Net Profit/(Loss) for the peroid (before Tax, Exceptional items and /or Extraordinary items)	0.07	3.24	0.12	0.29
3	Net Profit/(Loss) for the peroid (after Tax, before Exceptional items and /or Extraordinary items)	0.07	3.24	0.12	0.29
4	Net Profit/(Loss) for the peroid after Tax (after Exceptional /Extraordinary items)	0.07	3.24	0.12	0.29
5	Other Comprehensive income for the period	0.00	0.00	0.00	0.00
6	Total Comprehensive income for the peroid including OCI after Tax	0.07	3.24	0.12	0.29
7	PAID-UP EQUITY SHARE (Face Valued-Rs.1/-)	4376.95	4376.95	4376.95	4376.95
8	Other Equity (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	0	0	0	0
9	EARNINGS PER SHARE (EPS) (Rs. PER SHARE)	0	0	0	0
	a) Basic/Diluted EPS				

By order of the Board

(B.Bera)
Director



Place: Kolkata
Date : 09.11.2021

BLS INFOTECH LIMITED

Standalone Statement of Assets and Liabilities

(Rs. in lakhs)

	Particulars	STANDALONE	
		30.09.2021 (Unaudited)	31.03.2021 (Audited)
	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	-	-
	(b) Goodwill on consolidation	-	-
	(c) Non-current investments Property	-	-
	Non-current financial assets		
	(a) Advances Non-current	3,407.98	3,407.98
	(b) Other non-current		
	Total - Non-current assets	3,407.98	3,407.98
2	Current assets		
	(a) Inventories	-	-
	Current financial assets		
	(a) Current investments		
	(c) Trade receivables	64.24	64.24
	(d) Cash and cash equivalents	0.05	0.05
	(e) Bank balance other than Cash and cash equivalents	0.18	0.18
	(f) Loans, current	568.06	574.69
	(g) Other current assets	34.51	34.79
	Total - Current assets	667.04	673.95
	TOTAL -ASSETS	4,075.02	4,081.93
	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	4,376.95	4,376.95
	(b) Other equity	(304.88)	(304.88)
	Total - Equity	4,072.07	4,072.07
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	(a) Borrowings, non-current	-	-
	(b) Trade payables, non-current	-	-
	(c) Other non-current financial liabilities	-	-
	(d) Provisions, non-current		
	(e) Deferred govt. grants non-current		
	(f) Other non-current liabilities	-	-
	Total - Non-current liabilities	-	-
	Current liabilities & financial liabilities		
	(a) Borrowings, current	-	-
	(b) Trade payables, current	-	-
	(c) Other current liabilities	2.95	9.86
	(d) Provisions, current	-	-
	(e) Current tax liabilities		
	Total - Current liabilities	2.95	9.86
	TOTAL - EQUITY AND LIABILITIES	4,075.02	4,081.93



BLS INFOTECH LIMITED
STATEMENT OF CASH FLOW FOR THE PERIOD ENDED 30.09.2021
CIN: L30007WB1985PLC038686

(Rs. In Lacs)

CASH FLOW FROM OPERATING ACTIVITIES:

Net Profit before taxes & extraordinary items		
Adjustment for:		
Depreciation		
Interest paid		
Interest received		
Misc. Exp. Written off		

Operating Profit before working Capital Changes

Adjustment for:		
Sundry Debtor		
Loans & Advances		
Advances for Project		
Trade Payables/Liabilities		

Cash Generated from Operations:

Interest Paid		
Direct Taxes Paid		

Cash Flow before Extra Ordinary Items

Less Extra Ordinary Items		
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Net Cash Flow from Operating Activities

Cash Flow Investing Activities:

Purchase of Fixed Assets		
Purchase for Investments		
Payment towards VAT		
Payment of FBT Tax		
Interest/ Dividend Received		
Misc. Exp. For Share Issue		
Net Cash used in Investing Activities		

Cash Flow from Financing Activities:

Grant		
Payment of Long Term Loan		
Payment of Unsecured Loan		
Net Cash used in Financial Activities		

Net Increase/Decrease in Cash & Cash Equivalent

Cash & Cash Equivalent (Opening)		
Cash & Cash Equivalent (Ending)		

Current Period ended 30.09.21		Previous Year ended 31.03.21	
	0.12		0.12
-	-	-	-
(7.81)	(7.81)	(17.34)	(17.34)
-	(7.69)	-	(17.22)
-	-	-	-
6.82	-	(10.52)	-
-	-	-	-
(6.94)	-	7.85	-
-	(0.12)	-	(2.67)
-	(7.81)	-	(19.89)
-	-	(0.02)	(0.02)
-	-	-	-
-	(7.81)	-	(19.91)
-	-	-	-
-	-	-	-
-	-	-	-
7.81	-	17.34	-
-	-	-	-
-	7.81	-	17.34
-	-	-	-
-	-	-	-
-	0.00	-	(2.57)
-	0.23	-	2.80
-	0.23	-	0.23

B. Bera

Director

DIN:00433029



Place : Kolkata
Date: 09.11.2021